

County of San Diego California

Comprehensive Annual Financial Report

For The Fiscal Year Ended June 30, 1998

loard of Supervisors

First District

Dianne Jacob Second District

Pam Slater Third District

Ran Raberts Finath District

Bill Harn Fifth District Compiled under the direction of William J. Kelly, Chief Financial Officer/Auditor and Controller (Acting)

Deloitte & Touche

Deloitte & Touche LLP Suite 1900 701 "B" Street San Diego, California 92101-8198 Telephone: (619) 232-6500 ITT Telex: 4995722 Facsimile: (619) 237-1755

INDEPENDENT AUDITORS' REPORT

The Honorable Board of Supervisors of the County of San Diego:

We have audited the accompanying general purpose financial statements of the County of San Diego as of June 30, 1998 and for the year then ended, listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the management of the County of San Diego. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the pension trust fund (included in Trust and Agency), which statements reflect total assets constituting 67% of the Trust and Agency Fund Type at June 30, 1998. Those reflect total assets constituting 67% of the Trust and Agency Fund Type at June 30, 1998. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Trust and Agency Fund Type, is based solely on the report of such other auditors.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provides a reasonable basis for our opinion.

In our opinion, based upon our audit and the report of other auditors, such general purpose financial statements present fairly, in all material respects, the financial position of the County of San Diego at June 30, 1998, and the results of its operations and the cash flows of its proprietary fund types, and the change in net assets of its pension trust fund and investment trust fund, for the year then ended in conformity with generally accepted accounting principles.

As discussed in Note 4.H. to the general purpose financial statements, in fiscal year 1998, the County of San Diego changed its method of accounting for its investment pool to conform with Statement of Governmental Accounting Standards No. 31 and restated the 1997 Totals (memorandum only) comparative financial information.

As discussed in Note 3 to the financial statements, the fair values of certain investments with an amount of \$526,246,115 have been estimated by management in the absence of readily ascertainable market values. We have reviewed the procedures used by management in arriving at the estimated values of such investments and have inspected underlying documentation, and, in the circumstances, believe the procedures are reasonable and the documentation appropriate. However, determination of the value of

Deloitte Touche Tohmatsu these investments involves subjective judgment because the actual market values can be determined only by negotiation between the parties in sales transactions. The estimated value of the investments may differ from the values that would have been used had a ready market existed for the investments, and the differences could be material.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the foregoing table of contents, which are also the responsibility of the management of the County of San Diego, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of San Diego. These financial statements and schedules are also the responsibility of the management of the County of San Diego. Such additional information has been subjected to the auditing procedures applied in our audit of the Such additional information has been subjected to the auditing presented in all material respects when general purpose financial statements and, in our opinion, is fairly presented in all material respects when considered in relation to the general purpose financial statements taken as a whole.

The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of San Diego. Such additional information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, accordingly, we express no opinion on it.

Delatte Toruska LLP**

Delatte Toruska LLP**

October 9, 1998

ENTERPRISE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS Year Ended June 30, 1998 With Comparative Figures for June 30, 1997 (In Thousands)

		Aibidize		2021
	AUREOR	CONTRACTOR		
perating Revenues:			,	
THE PROPERTY OF THE PARTY OF TH	24200000	4.450	6,656	15 43
perating Expenses:	• 202	3.051		
Salaries Repairs and Maintenance	1,282 179	2,851 116	332	2,363
Equipment Rental	142	400	332	1,156
Sewage Processing	1,72	, 100		405
Contracted Services	1,682	798	8,449	10,835
Depreciation	734	10	5 98	585
Utilities	120		-	81
Other	666	411	241	1,759
	44.80534	250 250	919(20)	
Operating Income (Loss)	(544)	(156)	(711)	(1,921)
lonoperating Revenues:				1
Interest	360	36	188	872
Taxes	-		100	8/2
Grants	650			485
Gain on Disposal of Equipment		•	•	112,576
Other			·	90,635
To Progressing Revenues	自由日 010章	Balance School	188	204-68
lonoperating Expenses:	e e			1
Interest on Long-Term Debt	-		**	1
Loss on Disposal of Equipment	6 5	227		
Equity Conveyed to Other Entities	05		•	· .
Other •		-		25,438
To a line control and a line seems of the se	(65)	7777		755 456
1	-			
Nonoperating Income (Loss)	945	(191)	188	179,130
Income (Lean) Refere Occupies Transfers		40.400	(500)	
Income (Loss) Before Operating Transfers	401	(347)	(523)	177,209
Sperating Transfers In		•		
Operating Transfers (Out)	(67)	(160)		(4,961)
		(200)		(1,301)
Net Income (Loss)	334	(507)	(523)	172,248
Depreciation on Grant Funded Fixed Assets		•	598 .	
		' .		
Increase (Decrease) in Retained	334	/E071	', '') -	
Earnings	334	(507)	75	172,248
Retained Earnings - Beginning Balance	12,122	608	(158)	(14 745)
Residual Equity Transfers (Out)	(47)		.: (130)	(14,245) (158,003)
र्वितीयक निवस्त्राच्या जिल्लाक				(130,003)
Balanne (Zatement 6)	7 2409		(88)	

ENTERPRISE FUNDS COMBINING STATEMENT OF CASH FLOWS Year Ended June 30, 1998 With Comparative Figures for June 30, 1997 (In Thousands)

STATEMENT 6B

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Operating Income (Loss)	
(544) (156) (711)	
rojusuments to retuinite Operating Income (Incolto	(1,921)
Net Cash Provided by Operating Activities:	1-,341
Depreciation	• .
Decrease (Increase) in Accounts &Notes Receivable, Net 68 3	585
Decrease (Increase) in Prepaid Expense 68 3 (110)	
Decrease (Increase) in Due from Other Funds (33)	2,270
Uecrease (Increase) in Inventory of Material e. circle.	25 484
Increase (Decrease) in Accounts Payable (13) 29	25,484
Increase (Decrease) in Accrued Payroll (4) 35 46	(2.6.6)
Increase (Decrease) in Due to Other Funds	(2,645)
Increase (Decrease) in Due to Other Governments 23 (2) (211)	(138)
Increase (Decrease) in Long-Term Debt Payable 317	(1,169)
Increase (Decrease) in Deferred Revenue	(2,577)
Other Revenues 124	(89,916)
Other Expenses	(1,969)
Note	90,635
	(25,438)
sh Flows from Non-Capital Financing Activities:	
oan Repayment from Other Agency	-1.
rants	ì
ubsiding Received from Other Funds 650 473	485
par. Other Funds	703
ransings from (to) Other Sunda	
Talisicas from (to) Other Frinds	
	14 9611
quity Conveyed to other Entities (67) (160) esidual Equity Transfers (Out)	(4,961)
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quity Conveyed to other Entitles esidual Equity Transfers (Out) Neccasio Provided (Used) by Nort-Capital Financing Addyldes (147) (17)	58 003)
quity Conveyed to other Entitles esidual Equity Transfers (Out) Nec (Casic Provided (Used) by Nort-Capital Financing Activities (47) sh Flows from Capital and Related Financing Activities (48)	58 003)
quity Conveyed to other Entities esidual Equity Transfers (Out) Ned Casic Provided (Used) by Noti-Eapital Financing Activities: sh Flows from Capital and Related Financing Activities: equisition of Fixed Assets	58 003)
quity Conveyed to other Entities esidual Equity Transfers (Out) Ned Casic Provided (Used) by Noti-Eapital Financing Activities: sh Flows from Capital and Related Financing Activities: equisition of Fixed Assets	58,003) 64949)
quity Conveyed to other Entities esidual Equity Transfers (Out) Ned Casic Provided (Used) by Noir Capital Financing Activities: 47) The Flows from Capital and Related Financing Activities: 456 Coceeds from Sale of Equipment 10 (67) (160) (47) (17) (180)	58,003) (52,575)
quity Conveyed to other Entities esidual Equity Transfers (Out) Ned Casic Provided (USed) by Notic Capital Financing Activities: sh Flows from Capital and Related Financing Activities: quisition of Fixed Assets occeeds from Sale of Equipment rants incipal Paid on Long-Term Dobt (67) (160) (47) (17) (18) (18) (18) (18) (18) (18) (18) (18	58,003) 64949)
quity Conveyed to other Entitles esidual Equity Transfers (Out) Ned Caste Provided (Used Abye Notice Epital Financing Activities: cquisition of Fixed Assets occeeds from Sale of Equipment rants incipal Paid on Long-Term Debt iterest Paid on Long-Term Debt	58,003) (52,575)
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quity Conveyed to other Entitles esidual Equity Transfers (Out) NedCast Provided (Used) (Used	58,003) (52,575)
quity Conveyed to other Entitles esidual Equity Transfers (Out) NedGasip Provided (Used) (Use	(5,616)
quity Conveyed to other Entitles esidual Equity Transfers (Out) NedCastpprovided (ISed) by Noticeapital Enanding Activities: 436 200160) sh Flows from Capital and Related Financing Activities: quisition of Fixed Assets occeds from Sale of Equipment rants incipal Paid on Long-Term Debt iterest Paid on Long-Term Debt eposit with Others If East Provided (ISE) in Capital and Red (ESE) in Flows from Investing Activities: Light Provided (ISE) in Capital and Red (ESE) Vet Increase (Decrease) in Cash and Cash Equivalents 939 5 308 h and Cash Equivalents-Beginning of Year 5,382 561 3.180	(800) 63,237
quity Conveyed to other Entitles esidual Equity Transfers (Out) NedGasip Provided (Used) (Use	(5,616)
quity Conveyed to other Entitles esidual Equity Transfers (Out) NECCASIDER OF COUT (47) NECCASIDER OF COUT (47) Sh Flows from Capital and Related Financing Activities: Equisition of Fixed Assets Occeeds from Sale of Equipment rants incipal Paid on Long-Term Debt seposit with Others NECCASIDER OF COUT (47) NECCASIDER	(5,616)
quity Conveyed to other Entitles esidual Equity Transfers (Out) NECCEST Provided (Reed) By Non-Espital Financing Activities: 475 sh Flows from Capital and Related Financing Activities: quisition of Fixed Assets occeeds from Sale of Equipment rants incipal Paid on Long-Term Debt terest Paid on Long-Term Debt eposit with Others QUIT SISTEMANCIAN IN Espital Reed (CE) LEINARDING (CE) IN CESP (CE) LEINARDING (CE) LEINARDIN	(5,616)
quity Conveyed to other Entities esidual Equity Transfers (Out) Neticaste Provide (Used XIII) North Capital Financing Activities: 43600 (160) sh Flows from Capital and Related Financing Activities: quisition of Fixed Assets occeeds from Sale of Equipment rants incipal Paid on Long-Term Debt iterest Paid on Long-Term Debt eposit with Others GEGES Provide (Very Capital Provide) the Flows from Investing Activities: Wet Increase (Decrease) in Cash and Cash Equivalents 939 5 308 Net Increase (Decrease) in Cash and Cash Equivalents 939 5 308 h and Cash Equivalents-Beginning of Year 5,382 561 3,180 ncash Investing, Capital Financing Activities: quisition of fixed assets from donations	(5,616)
quity Conveyed to other Entities esidual Equity Transfers (Out) NedCast Provided (USca) My Nort Capital Financing Activities: sh Flows from Capital and Related Financing Activities: quisition of Fixed Assets occeeds from Sale of Equipment rants incipal Paid on Long-Term Debt aposit with Others Ver Increase (Decrease) in Cash and Cash Equivalents Net Increase (Decrease) in Cash and Cash Equivalents 4358 Section (56) Vet Increase (Decrease) in Cash and Cash Equivalents Section (56) And Cash Equivalents-Beginning of Year 5,382 Section (56) Aland Cash Investing, Capital Financing Activities: quisition of fixed assets from donations 1	(5,616)
quity Conveyed to other Entities esidual Equity Transfers (Out) Neticast Provided (Used XIII) Notice Interest (Out) sh Flows from Capital and Related Financing Activities: equisition of Fixed Assets occeeds from Sale of Equipment rants incipal Paid on Long-Term Debt iterest Paid on Long-Term Debt eposit with Others THE CAST PRIVATE (ASSETS IN CASTALLING RED (EL HIGHERST PRIVATE (ASSETS IN CASTALLIN	(5,616)
quity Conveyed to other Entities esidual Equity Transfers (Out) NECCESTERIORIZED (USCA) DESIRED (USCA) sh Flows from Capital and Related Financing Activities: quisition of Fixed Assets occeeds from Sale of Equipment rants incipal Paid on Long-Term Debt aposit with Others VECCESTERIORIZED (USCA) IN Flows from Investing Activities: (358) (54) (550) (56) th Flows from Investing Activities: (358) (54) (550) (56) th Flows from Investing Activities: (358) (54) (358) (54) (550) (56) th Flows from Investing Activities: (358) (551) (56) th Flows from Investing Activities: (358) (56) (57) (58) (57) (58) (59) (50) ((5,616)



County of San Diego California

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 1999

Board of Supervisors

Greg Cox First District

Dianne Jacob Second District

Pam Slater Third District

Ron Roberts Fourth District

Bill Horn Fifth District Compiled under the direction of William J. Kelly
Chief Financial Officer/Auditor and Controller

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Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of San Diego, California

For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 1998

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Executive Director



750 B Street San Diego, CA 92101

Independent Auditors' Report

The Honorable Board of Supervisors of the County of San Diego:

We have audited the accompanying general purpose financial statements of the County of San Diego, California (the County) as of and for the year ended June 30, 1999, listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the management of the County. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of San Diego, California at June 30, 1999, and the results of its operations and the cash flows of its proprietary fund types, and the changes in net assets of its pension trust fund and investment trust fund, for the year then ended in conformity with generally accepted accounting principles.

During 1999, the County of San Diego, California, adopted the provisions of Governmental Accounting Standards Board Statement No. 32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans."

In accordance with Government Auditing Standards, we have also issued our report dated October 8, 1999 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The Year 2000 supplementary information in Schedule 4 is not a required part of the general purpose ancial statements, but is supplementary information required by the Governmental Accounting and and we did not audit and do not express an opinion on such information. Further, we were unable to apply to the information certain procedures prescribed by professional standards because of the nature of the subject matter underlying the disclosure requirements and because sufficiently specific criteria regarding the matters to be disclosed have not been established. In addition, we do not provide assurance that the County is or will become Year 2000 compliant, that the County's Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the County does business are or will become Year 2000 compliant.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the accompanying table of contents, which are also the responsibility of the management of the County, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such additional information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects when considered in relation to the general purpose financial statements taken as a whole.

The introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such additional information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, accordingly, we express no opinion on it.

KPMG LIP

October 8, 1999

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ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES

AND CHANGES IN RETAINED EARNINGS

Year Ended June 30, 1999
With Comparative Figures for June 30, 1998
(In Thousands)

STATEMENT 6A

		eralijouid		
	AIRPORT	₩ASΠE	TE TRANSITE TE TE	
Operating Revenues:				15005
Charges for Services:	\$1.4450U74.77.781	3.792		
Operating Expenses:				
Salaries	1,346	2,214		
Repairs and Maintenance	227	107	584	
Equipment Rental	184	360		
Sewage Processing				
Contracted Services	1,798	725	10,165	
Depreciation	7 62	13	422	
Utilities	110			
Other	1,419	377	237	MAISS COOK
In Floral Operating Expenses Analysis and	5,846	3796	14408 Las 1	
Operating Income (Loss)	(1,346)	(4)	(615)	
Nonoperating Revenues:				
Interest	376	129	251	
Taxes				
Grants	1,006	43		
Gain on Disposal of Equipment				
Other	na na marana da marana na mara			entero
Arotal Nonoperating Revenues	4.515382	11/2	2012 275 The Figure	

Nonoperating Expenses:

Interest on Long-Term Debt Loss on Disposal of Equipment Equity Conveyed to Other Entities

0	th	е	ľ	

rotal Nonoperating Expenses and the second			
Nonoperating Income (Loss)	1,382	. 172	251
Income (Loss) Before Operating Transfers	36	168	(364)
Operating Transfers (Out)	(73)	(124)	
Net Income (Loss)	(37)	44	(364)
Depreciation on Grant Funded Fixed Assets			422
Increase (Decrease) in Retained Earnings	(37)	. 44	58
Retained Earnings Beginning Balance Residual Equity Transfers (Out)	12,409	101	(83)
Retained Earnings Tending Balance: (Statement 6)	\$ 12,372 \	145 F	7, me 1 (25) dia 2 (25)

ENTERPRISE FUNDS COMBINING STATEMENT OF CASH FLOWS Year Ended June 30, 1999 With Comparative Figures for June 30, 1998 (In Thousands)

STATEMENT 6B

Cach Flows from Operating Activities	AIRPORT	LOUID WASTER	DESTRUCTION OF THE STREET	
Cash Flows from Operating Activities: Operating Income (Loss) Adjustments to Reconcile Operating Income (Loss)to	\$ (1,346)	(4)	(615)	
Net Cash Provided by Operating Activities:				
Depreciation Decrease (Increase) in Accounts & Notes Receivable	762 2	13 (83)	422 (265)	
Decrease (Increase) in Prepaid Expense Decrease (Increase) in Due from Other Funds	(99)	270	33 314	
Decrease (Increase) in Inventory of Material & Supplies Increase (Decrease) in Accounts Payable	345	(37)	943	
Increase (Decrease) in Accrued Payroll	9	5		
Increase (Decrease) in Due to Other Funds Increase (Decrease) in Due to Other Governments	(43)	(12)	(14)	
Increase (Decrease) in Due to Other Governments Increase (Decrease) in Long-Term Debt Payable	6	(9)	(283)	
Increase (Decrease) in Deferred Revenue	234	(5)		
Other Revenues		•		
Other Expenses			Fore this service is the latter of the latter of the second second service in the latter of the latt	
Selve (Cash Provided (Used) by Operating Addivities 7 - 1 1/2-	200	1450		
Cash Flows from Non-Capital Financing Activities:				
Loan Repayment from Other Agency		•		
Grants	1,006	43	470	•
Loans to Other Funds	(97)		•	
Transfers from (to) Other Funds	(73)	(124)		
Equity Conveyed to other Entities				
Residual Equity Transfers (Out)				
Net Cash Provided (Used) by Non Capital Financing Activitie	Star # 836# 17	(0.E/I	4,40,40	
Cash Flows from Capital and Related Financing Activit	ies:			量
Acquisition of Fixed Assets	(2,568)		(1,320)	
Proceeds from Sale of Equipment			• • •	
Grants			1,320	
Principal Paid on Long-Term Debt		-		
Interest Paid on Long-Term Debt NewCash Provided (Used Novice pital and Related 1998)				
Resident Activities	7/2 568V			
	KSILLEDE POLICE			
Cash Flows from Investing Activities:				
Interest	が表示385 / 新 <i>華</i>	128 X	221	
Net Increase (Decrease) in Cash and Cash Equivalents	er Mest August San Barrer Commenter	Section and the section of the section	ようぶきゅうはく いたしょいかんかい マルス・ディングラファ ママ	
·	(1,477)	190	1,226	
Cash and Cash Equivalents-Beginning of Year		190 566	1,226 3,488	
	(1, 4 77)		·	
Cash and Cash Equivalents-Beginning of Year	(1,477) 6,321	566	3,488	
Cash and Cash Equivalents-Beginning of Year Cash and Cash Equivalents-End of Year Noncash Investing, Capital Financing Activities: Acquisition of fixed assets Transfer fixed assets from(to)Gen Fixed Assets/Other funds	(1,477) 6,321 \$ 4,844	566	3,488	



County of San Diego California

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2000

Compilied under the direction of William J. Kelly Chief Financial Officer/Auditor and Controller

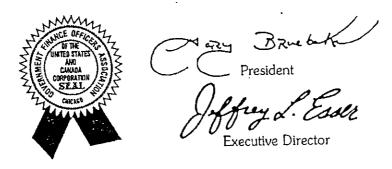
Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of San Diego, California

For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 1999

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.





750 B Street San Diego, CA 92101

Independent Auditors' Report

The Honorable Board of Supervisors of the County of San Diego:

We have audited the accompanying general purpose financial statements of the County of San Diego, California (the County) as of and for the year ended June 30, 2000, listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the management of the County. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of San Diego, California at June 30, 2000, and the results of its operations and the cash flows of its proprietary fund types, and the changes in net assets of its pension trust fund and investment trust fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the accompanying table of contents, which are also the responsibility of the management of the County, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such additional information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects when considered in relation to the general purpose financial statements taken as a whole.

The introductory and statistical sections listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such additional information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and, accordingly, we express no opinion on it.

KPMG LLP

November 17, 2000

FINANCIAL REPORT OF SAN DIEGO COUNTY ENTERPRISE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS Year Ended June 30, 2000 With Comparative Figures for June 30, 1999 (In Thousands)



STATEMENT 6A

	•			
		LIQUID .		
Operating Revenues:	AIRPORT	WASTE	TRANSIT	
Charges for Services	* 5004			
over 300 to Carriers	\$ 5,984	4,029	11,203	parent .
Operating Expenses:			1	re-
Salaries	1,513	2,275		311 31
Repairs and Maintenance	310	107	410	
Equipment Rental	185	370	410	- Andrews
Sewage Processing Contracted Services				n d
Depreciation	2,266	709	10,229	
Utilities	778	15	446	Elishar fit
Other	92		·	į
Total Operating Expenses	625 5 760	250 2 70 6	711	
•	5,769	3,726	11,796	
Operating Income (Loss)	215	303	(F02)	
·		505	(593)	- 1
Nonoperating Revenues:	•			
Interest Taxes	309	170	164	
Grants				7
Other	722	•	•	
Total Nonoperating Revenues	1.001	· .		
	1,031	170	164	
Nonoperating Expenses:	e.	,	••	
Interest on Long-Term Debt				
Loss on Disposal of Equipment	10	9		
Other	*	J		1
Total Nonoperating Expenses	10	9		
Nonoperating Income (Loss)				
Monoperating Income (Loss)	1,021	161	164	
Income (Loss) Before Operating Transfers	1,236	464	(420)	
·	1,250	404	(429)	2.11
Operating Transfers (Out)	(78)	(125)	•	
Rink Ymnaus a fi a a N	` .	(====)		1
Net Income (Loss)	1,158	33 9	(429)	
Depreciation on Grant Funded Fixed Assets				
coreduction Grant Funded Fixed Assets			44 6	
Increase (Decrease) in Retained				
Earnings	1,158	339	17	
_	2/200	202	17	
Retained Earnings				90 / 7 3
Beginning Balance	12,372	145	(25)	
Retained Earnings - Ending Balance (Statement 6)			9	
balance (Statement 6)	\$ 13,530	484	(8)	
				•
See Accompanying Independent Auditor's Rep	ort		(Cont)	100 mm
	- 126 -		(Cont)	Mark Street, St.

FINANCIAL REPORT OF SAN DIEGO COUNTY

ENTERPRISE FUNDS COMBINING STATEMENT OF CASH FLOWS Year Ended June 30, 2000 With Comparative Figures for June 30, 1999 (In Thousands)

STATEMENT 6B

A Partie

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Name of the last

	AIRPORT	LIQUID WASTE	TRÂNSIT	
Cash Flows from Operating Activities:	7414 0141	*****	1,10.1.1.2.,	
Operating Income (Loss)	\$ 215	303	(593)	
Adjustments to Reconcile Operating Income (Loss)to				
Net Cash Provided by Operating Activities: Depreciation	778	15	446	
Decrease (Increase) in Accounts & Notes Receivable	45	50	100	
Decrease (Increase) in Prepaid Expense				
Decrease (Increase) In Due from Other Funds	58	(366)	(439)	
Decrease (Increase) in Inventory of Material & Supplies	(8)	(1)		
Increase (Decrease) in Accounts Payable	(286)	2	(730)	
Increase (Decrease) in Accrued Payroll	15	5	1 604	
Increase (Decrease) in Due to Other Funds	89	(39)	1,684 (1,323)	
Increase (Decrease) in Due to Other Governments Increase (Decrease) in Long-Term Debt Payable	7	(7)	(1,525)	
Increase (Decrease) in Deferred Revenue	(35 8)	(7)		
Other Revenues	(300)			
Net Cash Provided (Used) by Operating Activities	5 55	(38)	(855)	
Cash Flows from Non-Capital Financing Activities:				
Loan Repayment from Other Agency	222		(4.422)	
Grants Loans to Other Funds	223 (1,036)		(1,432)	
Transfers from (to) Other Funds	(78)	(125)		•
Equity Conveyed to other Entities	(,0)	(220)		
Net Cash Provided (Used) by Non-Capital Financing Activities	(891)	(125)	(1,432)	
		×		
Cash Flows from Capital and Related Financing Activities:	(600)		(1,934)	٠.
Acquisition of Fixed Assets	(608) 1	1	(1,534)	
Proceeds from Sale of Equipment Grants	.	-	1,934	
Principal Paid on Long-Term Debt				
Interest Paid on Long-Term Debt			•	٠.
Net Cash Provided (Used) by Capital and Related	7			
Financing Activities	(607)	1		
		<i>.</i>		
Cash Flows from Investing Activities:	280	130	191	
Interest	200			
Net Increase (Decrease) in Cash and Cash Equivalents	(663)	(32)	(2,096)	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•			
Cash and Cash Equivalents-Beginning of Year	4,844	. 756	4,714	
	. 4 4 0 4	724	2,618	
Cash and Cash Equivalents-End of Year	\$ 4,181	724	2,010	
Noncash Investing, Capital Financing Activities:		•		
Acquisition of fixed assets	\$			
Transfer fixed assets from(to)Gen Fixed Assets/Other funds				
Fixed Assets write-off	~ -	4		
Accrued Interest	86 + 95	46 46	35 35	
Total Noncash Investing, Capital Financing Activities	\$ 86	40	33	

- 128 -

See Accompanying Independent Auditor's Report

(Cont)

County of San Diego California

Comprehensive Annual Financial Report

Board of Supervisors

Greg Cox First District

Dianne Jacob Second District

Pam Slater Third District

Ron Roberts Fourth District

Bill Horn Fifth District For the Fiscal Year Ended June 30, 2001 RECEIVED

MAR 1 1 2002

Gillespie Field

Chief Administrative Officer Walter F. Ekard

Compiled under the direction of William J. Kelly Chief Financial Officer/Auditor and Controller



750 B Street San Diego, CA 92101

Independent Auditors' Report

The Honorable Board of Supervisors of the County of San Diego:

We have audited the accompanying general purpose financial statements of the County San Diego, California (the County) as of and for the year ended June 30,2001, as listed in the accompanying table of contents. These general purpose financial statements are the responsibility of the management of the County. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of San Diego, California as of June 30, 2001, and the results of its operations and the cash flows of its proprietary fund types, and the changes in net assets of its pension trust fund and investment trust fund, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 4(H), during 2001, the Board adopted the provisions of Governmental Accounting Standards Board Statement No. 33, Accounting and Financial Reporting for Non-Exchange Transactions.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the accompanying table of contents, which are also the responsibility of the management of the County, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such additional information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, when considered in relation to the general purpose financial statements taken as a whole.



Financial Report of San Diego County

The introductory and statistical sections listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County. Such additional information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and accordingly we express no opinion on it.

KPMG LEP

December 28, 2001

ENTERPRISE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

Year Ended June 30, 2001

With Comparative Figures for June 30, 2000 (In Thousands)

CI	r A 1	TE	M	F١	И٦	Г 6A	
91	~	1 1		_		UM	

				AILMENT OA
			LIQUID	
	AIR		WASTE	TRANSIT
Operating Revenues:				
Charges for Services	\$ 5	,424	3,772	11,843
Operating Expenses:				
Salaries	1	,604	2,198	
Repairs and Maintenance		446	120	655
Equipment Rental Sewage Processing		198	378	
Contracted Services	2	,505	792	10,613
Depreciation		745	16	586
Utilities .		113		
Other	_	845	236	754
Total Operating Expenses	6,	,456	3,740	12,608
Operating Income (Loss)	(1,	,032)	32	(765)
Nonoperating Revenues:				
Interest		327	216	191
Taxes Grants	4	100		
Gain on Disposal of Equipment	λ,	,180		6
Other				J
Total Nonoperating Revenues	1,	.507	216	197
Nonoperating Expenses:				
Interest on Long-Term Debt				
Loss on Disposal of Equipment		32		
Other				
Total Nonoperating Expenses		32		
Nonoperating Income (Loss)	1,	475	216	197
Income (Loss) Before Contributions and Transfers		443	248	(568)
Capital Contributions				(435)
Operating Transfers In		549	207	
Operating Transfers (Out)	(431)	(120)	
Net Income (Loss)		561	335	(1,003)
Depreciation on Grant Funded Fixed Assets				586
Increase (Decrease) in Retained				
Earnings		561	335	(417)
Retained Earnings				
Beginning Balance	19,	431	484	(8)
Retained Earnings - Ending		000	040	(405)
Balance (Statement 6)	\$ 19,	992	819	(425)

(Cont)

ENTERPRISE FUNDS

COMBINING STATEMENT OF CASH FLOWS

Year Ended June 30, 2001

With Comparative Figures for June 30, 2000 (In Thousands)

STATEMENT 6B

•				
		AIRPORT	LIQUID WASTE	TRANSIT
Cash Flows from Operating Activities:		AIR OR	WASTE	11044011
Operating Income (Loss)	\$	(1,032)	32	(765)
Adjustments to Reconcile Operating Income (Loss) to	*	. (2/332)	0-	(,00)
Net Cash Provided by Operating Activities:				
Depreciation		745	16	586
Decrease (Increase) in Accounts & Notes Receivable		(33)	8	101
Decrease (Increase) in Prepaid Expense				_
Decrease (Increase) in Due from Other Funds		(625)	306	439
Decrease (Increase) in Inventory of Material & Supplies				
Increase (Decrease) in Accounts Payable		(28)	(1)	146
Increase (Decrease) in Accrued Payroll			(3)	
Increase (Decrease) in Due to Other Funds		85	84	(1,626)
Increase (Decrease) in Due to Other Governments				1,318
Increase (Decrease) in Long-Term Debt Payable		(8)	(29)	
Increase (Decrease) in Deferred Revenue Other Revenues		14		
Net Cash Provided (Used) by Operating Activities		(000)	1440	4.65
Net Cash Frovided (osed) by Operating Activities		(882)	413	199
Cash Flows from Non-Capital Financing Activities:				
Loan Repayment from Other Agency				
Grants		1,679		(188)
Loans to Other Funds		•		` ,
Transfers from (to) Other Funds		463	87	
Net Cash Provided (Used) by Non-Capital Financing Activities		2,142	87	(188)
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Fixed Assets		(388)	(10)	(387)
Proceeds from Sale of Equipment		(300)	(10)	(387)
Grants				387
Principal Paid on Long-Term Debt				00,
Interest Paid on Long-Term Debt				
Transfers from (to) Other Funds		(345)		
Net Cash Provided (Used) by Capital and Related				
Financing Activities		(733)	(10)	6
Cash Flows from Investing Activities:				
Interest		244	214	100
Inc. CSC		344	214	188
Net Increase (Decrease) in Cash and Cash Equivalents		871	704	205
Cash and Cash Equivalents-Beginning of Year		4 101	77.4	2.619
		4,181	724	2,618
Cash and Cash Equivalents-End of Year	\$	5,052	1,428	2,823
Noncash Investing, Capital Financing Activities:				
Acquisition of fixed assets	\$	87		
Fixed Assets write-off				
Accrued Interest		69	47	38
Total Noncash Investing, Capital Financing Activities	\$	156	47	38
At a selection of the second o	Ψ	200	17	50

(Cont)

Auditor and Controllor



County of San Diego, California

Comprehensive Annual Financial Report For the Fiscal Year Ended June 30, 2002

Board of Supervisors

First District

Greg Cox

Second District

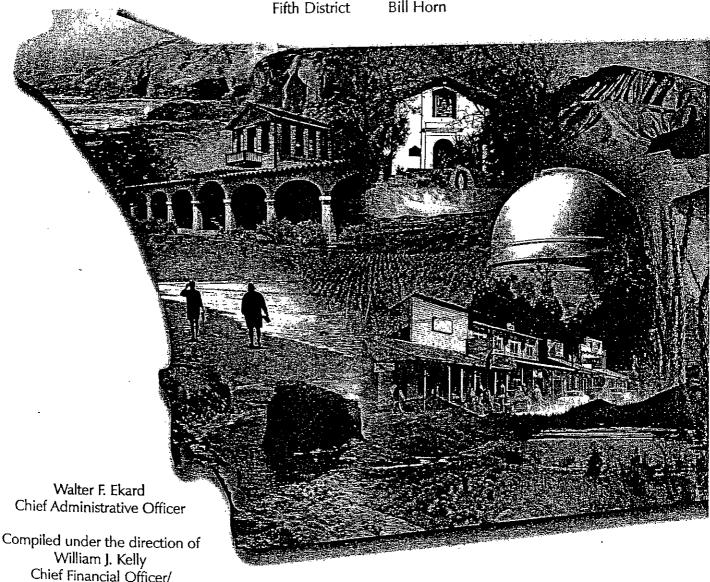
Dianne Jacob

Third District

Pam Slater Ron Roberts

Fourth District

Bill Horn





750 B Street San Diego, CA 92101

Independent Auditors' Report

The Honorable Board of Supervisors of the County of San Diego:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Diego, California (the County) as of and for the year ended June 30, 2002, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Diego, California as of June 30, 2002, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in note 1, the County has implemented a new financial reporting model, as required by the Governmental Accounting Standards Board (GASB) Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments, as of July 1, 2001. The County also adopted the provisions of GASB Statements No. 37, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus, and No. 38, Certain Financial Statement Note Disclosures.

The accompanying management's discussion and analysis on pages 21 through 33, the budgetary comparison schedules on pages 86 through 89, and the schedule of funding progress on page 91 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of San Diego, California's basic financial statements. The introductory section, the combining nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The information in the introductory and statistical sections has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on it.

In accordance with Government Auditing Standards, we have also issued a report dated February 14, 2003 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

KPMG LIP

February 14, 2003

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS Year Ended June 30, 2002

(In Thousands)

. (In Thousands)		
		Enterprise Eunds	
		else sumprió estre de	
	Airport	waste:	MADSIE
	THE PARTY OF THE P		17,047
PERATING REVENUES	\$ 5,479	4,106	17,047
Charges for services		2,106 Dev	7.047
Miscellaneous	5,479	公司 4106	
ial soperating nevenue.	Attention of the Control of the Cont		
		2,378	
PERATING EXPENSES	1,909	108	376
Salaries	236	267	
Repairs and maintenance	153	207	
Equipment rental		748	14,761
Sewage processing	2,773	30	1,059
Contracted services	2,118		1
Depreciation	137		
Utilities			
Cost of material Claims and judgements			
	635	279	. 773
Fuel Other operating expenses	033		
olar operating expenses a	1,701		
THE PARTY OF THE P	72/4821	- 1 - 2 - 1 - 2 - 2 - 2 - 2 - 2 - 2 - 2	
22 20 perating ancomea loss)			
PENERALIES (FYPENSES)		135	94
NONOPERATING REVENUES (EXPENSES)	173	100	
Interest and dividends	5,763		
Grants			
Interest expense Other nonoperating revenue			
Interest on long-term debt	. (241)		(4,494)
Loss on disposal of equipment	(241)		
et al. Land	EGE		
Other Total sugnoperoring revenues (expenses).		The second secon	
		2000 C 2040 C 30	(1,22.4)
forme (loss) before contributions and transfers		445	
Capital contributions	502	7	
Transfers in	(904)	(124)	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Transfers (out)	CTO THE COURSE OF THE COURSE O		4,323
Ero-angelingerass215	35,913	1,514	
Total net assetsbeginning			
CIANTES SEE CHILD CONTRACTOR OF THE SECOND CON			

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS June 30,2002 (In Thousands)

	Enterprise Funds		
		atuguid = 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	
	Airports 2	Waste de La Verille	Mansien a
Cash flows from operating activities:		2.020	15 170
Cash received from customers \$	4,439	3,836	15,179
Cash received from other funds	(1.044)	(244)	(12,280)
Cash payments to suppliers	(1,844) (1,909)	(2,361)	(2-,)
Cash payments to employees Cash payments to other funds	(1,744)	(1,206)	(1,462)
Net cash provided to operating activities	we was an extensive to the second	34.725.535E	1,437
	• • •		
Cash flows from non-capital financing activities:			
Property taxes Transfers from (to) other funds	(402)	(117)	
Advances from (to) other funds	-		Annual Control of the
New Casheused rotanein Capital Groan Cingractivities and Care	三新元子 金(402)是五多		
Cash flows from capital and related Financing activities:			
Loans from other funds	(90)		
Loan to other funds	15		
Grant revenue	1,167		(1,284)
Acquisition of capital assets	(5,822)		(1,204)
Payment to suppliers	1,386	*	
Capital contributions			43
Proceeds from sale of equipment Principal paid on long-term debt			
Interest paid on long-term debt			
New caspiesed for capital and			
sa elateda in ancing a etivities a lice	3,344)		"这个表现(14人类型14人
Cash flows from investing activities:			112
Interest	220	155	113
ENERGICTEASE:(degrease))inceash(&cash equivalents: ***	(4)584) was and	AND ASSESSMENT OF THE PROPERTY	
Cash and cash equivalents - beginning of year	5,052	1,428	2,823
cash and cash requivalents; end/of year	- ASSESSED - 4468	34919	33,433,132,1
	College on Anna Commission Control of Marie Commission By 1922 and 2020 and		
Reconciliation of operating income:	(2,482)	296	77
Operating income (loss)	(2,702)		•
Adjustments to reconcile: Inc (dec) in compensated absences	(8)	7	-
Inc (dec) in accrued payroll	9	12	100
Inc (dec) in due to other funds	39	(56)	102 2,067
Inc (dec) in accounts payable	302	(1)	2,007
Inc (dec) in claims and judgements	(1,204)	26	(339)
Dec (inc) in accounts receivable	3	8	•
Dec (inc) in inventory	ū		(1,505)
Dec (inc) in deferred credits Dec (inc) in due from other funds	167	(297)	(24)
Dec (inc) in due from other funds-loans	(2)	20	1,059
Depreciation	2,118	30	1,039
Extended to the control of the contr	\$ [2.54] (1.058) 234 Feb.		Maria Caral Caral
-		i .	
Non-cash investing, capital financing activities:	48	20	19
Accrued interest			
Capital asset transfers			

(Cont)



County of San Diego California

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2003

Chief Administrative Officer Walter F. Ekard

Compiled under the direction of William J. Kelly
Chief Financial Officer/Auditor and Controller

Board of Supervisor

Greg Cox First District

Dianne Jacob Second District

Pam Slater Third District

Ron Roberts Fourth District

Bill Horn Fifth District



750 B Street San Diego, CA 92101

Independent Auditors' Report

The Honorable Board of Supervisors of the County of San Diego:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Diego, California (the County) as of and for the year ended June 30, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Diego, California as of June 30, 2003, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The accompanying management's discussion and analysis on pages 21 through 34, the budgetary comparison schedules on pages 88 through 93, and 116 through 132, and the schedule of funding progress on page 95 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County of San Diego, California's basic financial statements. The introductory section, the combining nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements, and, in our opinion, are fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The information in the introductory and statistical sections has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on it.

KPMG LLP

January 12, 2004

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS PROPRIETARY FUNDS Year Ended June 30, 2003

(In Thousands)

		Isiness:Type Activities = Enterprise Funds
		WasteWater # WasteWater # 1965
	ellippies .	Managemente y
OPERATING REVENUES		
Charges for services	\$ 7,396	4,496
Miscellaneous		
Kotal eparation teveruses and the water solution of the second se	7. PH	19496 F-12 19
OPERATING EXPENSES	•	
Salaries	2,020	2,659
Repairs and maintenance	455	110
Equipment rental	521	357
Sewage processing		
Contracted services	2,732	917
Depredation	769	26
Utilities	166	8
Cost of material		
Claims and judgments		
Fuel		
Other operating expenses	469	192
local operating/expenses	1.72	
Separating incomes occurs to the second	77502645 4 41	
NONOPERATING REVENUES (EXPENSES)		
Interest and dividends	108	30
Grants	3,769	30 .
Interest expense		,
Other nonoperating revenue		
Gain (loss) on disposal of equipment	33	
Sual nondraktiko reviander (expanser) 👢 📜 💥 👯	-2124(9	
diction delose encludabilitans abili pensifes		
Capital contributions	The same of the sa	6
Transfers in	740	-
Transfers (out)	(440)	(140)
Change in meressess		
Total net assets - beginning	 38,724	2,273
olai nerasseis anding	despiters in the	1545 TO 155 SECURE OF SECURE

STATEMENT OF CASH FLOWS PROPRIETARY FUNDS Year Ended June 30,2003 (In Thousands)

	រីមៅ	парттура Ханклітат	
		ហ្គែមល្អមិន មួយគ្នា	
	Alexandra de la companya de la comp	Versialitäte Versialitäte	ijanst –
a left of a secretical political	A CONTRACTOR OF THE PROPERTY O		
Cash flows from operating activities: Cash received from customers	\$ 8,460	4,443	640
Other receipts			
Cash received from other funds	130	(353)	(3,625)
Cash payments to suppliers	(2,562) (2,012)	(2,638)	(3,323)
Cash payments to employees Cash payments to other funds	(1,986)	(1,147)	(167)
- शहर केद्री क्रिकेट के अधिक के कि बाव निर्माण सकता है।	A aklati	The grant	3 S. T. (6) S. S. (2)
Cash flows from non-capital financing activities:			
Property taxes		(1.40)	
Transfers from (to) other funds	(445)	(140)	
Advances from (to) other funds	46.5	(16.41)	
्रांचा बहात क्रमणबहार क्रमणिक प्रकारिक क्रमणिक स्वानिक स्वानिक विवासिक है।		(ACC) CARLOS AND	
Cash flows from capital and related			
financing activities: Loans from other funds	414		
Loan to other funds	91		
Grant revenue	7,434		
Acquisition of capital assets	(5,382)		
Capital contributions Proceeds from sale of equipment			
Principal paid on long-term debt			
Interest paid on long-term debt			
ter easa provident insettinov apital and aparad insini ing indvisias	2.57		
Cash flows from investing activities:	111	50	20
Interest			67.172
ों के हिन्द क्षित्र किन्द्र किन्द्र किन्द्र है है जिस्से अस्ति किन्द्र है जिसके हैं कि किन्द्र है है है है जिस	468	1,490	3,132
Cash and cash equivalents - beginning of year	400	1,750	
र्वभक्तिः क्रिकेटक्स्पृति चलकापन्ताविकस्यः चलकाक्ष्मित्रस्य । अस्य स्थापना विकास	1 1 2 ASI	A SERVICE OF THE SERV	
Reconciliation of operating income:	264	227	
Operating income	204		
Adjustments to reconcile: Inc (dec) in compensated absences	18	4	
Inc (dec) in accrued payroll	(1)	18	(167)
Inc (dec) in due to other funds	(124) (159)	41 4	(3,625)
Inc (dec) in accounts payable	(155)		-
Inc (dec) in claims and judgments Dec (inc) in accounts receivable	1,064		• 615
Dec (inc) in inventory	69	38	
Dec (inc) in deferred credits	130	(53)	25
Dec (inc) in due from other funds	150	()	
Dec (inc) in other current assets Depreciation	769	26	
Mels eadings violen mater, My objectivities	2. (a) (b) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c		
Non-cash investing and capital financing activities:			
Non-cash investing and capital inflancing activities. Accrued interest	\$ 3	20	
Figure Made Inter-all			